

701—17.5(422,423) Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps Relief Society, and U.S.O. Receipts from the sale of tangible personal property or from rendering, furnishing, or providing taxable services to the American Red Cross, Coast Guard Auxiliary, Navy-Marine Corps Relief Society, and U.S.O. shall be exempt from sales tax.

Purchases made by the Red Cross, Coast Guard Auxiliary, Navy-Marine Corps Relief Society or U.S.O. outside of Iowa for use in Iowa shall be exempt from use tax.

Department of Employment v. United States, 1966, 385 U.S. 355, 87 S.Ct. 464, 17L.Ed.2d 414.

This rule is intended to implement Iowa Code sections 422.45(1), 422.45(5), and 423.4(4).